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4. (Three Times Amended) The fabrication method of a semiconductor device according to claim 8, wherein said second insulation film includes a silicon oxide film formed by plasma CVD.

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5. (Twice Amended) A fabrication method of a semiconductor device comprising the steps of:

forming a first insulation film on a substrate,

forming a second insulation film, including at least an organic SOG film, on said first insulation film,

introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film, and

effecting planarization by polishing at least said second insulation film,

wherein said step of introducing impurities comprises the steps of

forming a photoresist on a surface of a device before impurities are introduced to said first insulation film, and

introducing impurities into said first insulation film via said photoresist film.

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8. (Three Times Amended) A fabrication method of a semiconductor device comprising the steps of:

forming a first insulation film on a substrate,

forming a second insulation film, including at least an organic SOG film, on said first insulation film,

introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film, and  
effecting planarization by polishing at least said second insulation film.

9. (Three Times Amended) The fabrication method of a semiconductor device according to claim 8, wherein said first insulation film includes a material having a contact angle of purified water of not more than 30° with respect to said first insulation film.

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10. (Three Times Amended) The fabrication method of a semiconductor device according to claim 8, wherein said first insulation film includes an inorganic SOG film.

11. (Three Times Amended) The fabrication method of a semiconductor device according to claim 8, wherein said polishing is carried out by chemical mechanical polishing.

12. (Three Times Amended) The fabrication method of a semiconductor device according to claim 8, wherein said step of introducing impurities comprises the step of introducing impurities into said first insulation film by implantation.

19. (Twice Amended) A fabrication method of a semiconductor device comprising the  
steps of:

forming a first insulation film, including at least an organic SOG film, on a substrate,  
introducing impurities at least to a surface of said first insulation film, and  
effecting planarization by polishing said first insulation film.

20. (Three Times Amended) A fabrication method of a semiconductor device comprising  
the steps of:

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forming a first insulation film, including at least an organic SOG film, on a substrate,  
forming a second insulation film on said first insulation film,  
effecting planarization by polishing at least said second insulation film by chemical  
mechanical polishing using an abrasive liquid including a surfactant , and  
introducing impurities into said first insulation after said polishing step.